

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fourth Set of Information Requests**

Request No. AG-4-8 (Electric)

Please provide a complete and detailed description of the Company's "FIFO" pricing of retirements. Please also indicate to what accounts the "FIFO" pricing applies.

Response:

The Company assumes that all items being retired are of the oldest vintage year for each of the Mass-asset accounts listed below.

- 354 Transmission Towers & Fixtures
- 355 Transmission Poles & Fixtures
- 356 Transmission Overhead Conductors
- 357 Transmission Underground Conduit
- 358 Transmission URD Conductors & Devices
- 364 Distribution Poles, Towers & Fixtures
- 365 Distribution Overhead Conductors
- 366 Distribution Underground Conduit
- 367 Distribution Underground Conductors
- 368 Distribution Line Transformers
- 369 Distribution Services
- 370 Distribution Meters
- 371 Installations on Customers Premises
- 372 Leased Property on Customers Premises
- 373 Street Lights & Signal Systems

All Mass-asset accounts are maintained by average cost of year installed. The Company only uses the "FIFO" method for Mass-asset accounts.

Person Responsible: Mark H. Collin